

DOCUMENT RESUME

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[Audit of Temporary Lodging Allowance Vouchers and Leave and Earnings Statements]. May 24, 1977. 2 pp. + enclosure (32 pp.).

Report to Commander, Department of the Air Force; by Irwin M. D'Addario, Regional Manager, Field Operations Div.: Regional Office (Denver).

Issue Area: Personnel Management and Compensation (300);
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Management (805); Miscellaneous: Financial Management and
Information Systems (1002).
Organization Concerned: Department of the Air Force: Andersen
AFB.

Temporary lodging and other allowances were reviewed in accounts of the accounting and finance officer at Andersen Air Force Base. The review involved 135 members paid on 227 vouchers and included a comparison of 403 Leave and Earnings Statements (LES). Findings/Conclusions: Forty temporary lodging allowance (TLA) errors were found for \$753.10 and nine errors for \$790.48 involving erroneous payments of allowances. Errors were mainly due to: inclusion of wrong number of days of basic allowance for quarters (BAQ); computation errors; erroneous inclusion of housing allowance entitlements; use of wrong rate for BAQ entitlements; failure to carry forward expenses from prior vouchers; failure to include certain expenses; and erroneous inclusion of BAQ and subsistence entitlement for officers. Recommendations: Because of the number of errors in TLA payments, it was recommended that all TLA payments made since April 1976 be reviewed and appropriate adjustment action taken to correct errors. Appropriate action was also recommended for other allowance errors. (Author/HTW)



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
SUITE 300-D, 2420 W. 26TH AVENUE
DENVER, COLORADO 80211

975000 BL

May 24, 1977

Commander
Department of the Air Force
APO San Francisco 96334

Dear Sir:

We have reviewed temporary lodging and other allowances in the accounts of the accounting and finance officer at Andersen Air Force Base.

The review of the temporary lodging allowance (TLA) vouchers was limited to those members who received final incoming payments or departure payments in August 1976 and included all TLA payments made to the members since their initial entitlement. The other allowances were reviewed by comparing the information on the TLA vouchers to the members' monthly Leave and Earnings Statements (LES) to determine whether those allowances were properly paid.

Our review involved 135 members paid on 227 vouchers and included a comparison of 403 LE's. We found 40 TLA errors for \$753.10 and 9 errors for \$790.48 involving erroneous payments of allowances. The errors are explained in the attachment.

Our analysis of the 40 errors in TLA payments revealed that the errors were mainly due to

- Basic allowance for quarters (BAQ) entitlement included as an income item for wrong number of days in computing the TLA payment (14 cases).
- Computation errors in totalling daily expenses and/or daily allowances (6 cases).
- Housing allowance entitlements erroneously included as an allowance item in computation of the daily TLA rate (4 cases).
- BAQ entitlements included as allowance items at wrong rate based on member's pay grade (4 cases).

- Computation of total expenses which did not include excess expenses carried forward from the prior TLA payment voucher (2 cases).
- Failure to include laundry and/or dry cleaning expense items in the computation of expenses (2 cases).
- Daily rate of TLA paid in excess of maximum daily rate authorized (2 cases).
- BAQ and basic allowance for subsistence entitlements for officers erroneously included as items of income for 31st day of the month, since officers are authorized these allowances only on a 30-day month basis (2 cases).

The other four erroneous TLA payments were due to miscellaneous reasons.

In view of the number of errors in TLA payments disclosed in our review and since similar errors may have occurred in prior and subsequent periods, we recommend that all TLA payments made since April 1976 be reviewed and that appropriate adjustment action be taken to correct any errors disclosed. Please advise this office of the number of errors identified, the amounts involved and whether the action taken was to effect collection from or payment to the member.

We are also concerned about the number of errors in other allowance entitlements, especially BAQ, which indicate that either the input of such allowances was erroneous or the input was not made. Seven of the nine allowance errors were for BAQ, four of which were for failure to start entitlement for periods that the members occupied transient facilities while in TLA status and three for failure to stop entitlement for periods that the members were assigned Government quarters. The remaining two errors were for Family Separation Allowance, Type II, which was not authorized for the period that the dependents were with the member and for Foreign Duty Pay which was not authorized for the period after the member and his dependents had departed from the overseas area. Appropriate adjustment action should be taken on the allowance errors.

Your comments would be appreciated as to the causes for the errors and the corrective action taken to preclude these types of errors from occurring in the future.

Sincerely yours,

for John E. Murphy
Irwin M. D'Addario
Regional Manager

Attachment

cc: Comptroller of the Air Force,
Commander in Chief, Hq. SAC
Commander, AFAFC
Air Force Audit Agency Office,
AFAFC

SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF
TEMPORARY LODGING ALLOWANCE VOUCHERS AND LEAVE AND
EARNINGS STATEMENTS, ANDERSEN AIR FORCE BASE, APC SAN FRANCISCO 96334, DSSN 6636

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS</u>				
-526	August 1976	Butler, Bobbie S. 467-88-2187	\$15.80 O/P	Member was paid 10 days TLA-I at \$30 per day for the period July 28 through August 6, 1976 in the amount of \$300, based on total expenses of \$351.10, less income (BAQ) of \$58.41. AF Form 1357, attached to the voucher, shows member resided at the Tumon View Apartments, with cooking facilities; therefore, the maximum daily rate should be \$28.42 (100 per cent of \$49, less 42 per cent for meals) rather than \$30, or a total of \$284.20. JTR, par. M4303-2C(2) and 3f.
-248	July 1976	Fisher, Samuel L. 510-28-0166	10.00 U/P	Member was paid 10 days TLA-I at \$64 per day for the period July 9 through 18, 1976, in the amount of \$640 based on total expenses of \$739.54 (lodging \$396, meals \$311.74 and tips \$31.80) less income of \$105.90 as shown under "Remarks" section of Form MAR-GEN 11101/12 (Back), attached to the voucher. However, under "Recognized Expenses" section of the same Form, expenses are shown as \$350.31 (meals and tips for \$343.54 plus \$6.77 for excess expenses brought forward from previous 10 day period as shown on Voucher No. P-139, your July 1976 accounts). Therefore, the expenses of \$350.31 and \$396 for lodging results in total expenses of \$746.31 rather than \$739.54. The expenses of \$746.31 less income of \$105.90 leaves net expenses of \$640.41 which

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<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
248	July 1976	Fisher, Samuel L. (Continued) 510-28-0166		when divided by 10 days results in a daily TLA rate of \$65 (\$64.04 raised to the next highest dollar) rather than \$64. JTR, par. M4303-2C(2) and Appendix K.
-591	August 1976	Hebert, Sidney C. 462-84-8956	80.00 O/P a/	Member was paid 10 days TLA-I at \$25 per day for the period August 11 through 20, 1976, based on total expenses of \$240.25. However, the "Allowances" section of Form MAR-GEN 11101/12 (Back), attached to the voucher, shows total allowances of \$76.50 (BAQ for \$51.20 and BAS for \$25.30). These allowances were not considered in reducing members expenses. Member's LES for August, September and October 1976, shows he received entitlement to BAQ and BAS during this period. Therefore, computation of TLA should be based on total expenses of \$240.25, less total allowances of \$76.50, leaving net expenses of \$163.75, which when divided by 10 days results in a daily TLA rate of \$17 (\$16.37 raised to the next highest dollar) rather than \$25. JTR, par. M4303-2C(2).
-604	August 1976	Hood, Eugene L. 410-48-3286	5.75 U/P	Member was paid TLA-I for 1 day, August 12, 1976 (date of arrival in per diem status) at \$33.75 per day, and for 5 days, August 13 through 17, 1976, at \$45 per day, based on total expenses of \$330, less total allowances of \$62.75, as shown on Form MAR-GEN 11101/12 (Back), attached to the voucher. However, total allowances should be \$55.98 (BAQ for 6 days at \$6.80 per day and BAS for 6 days at \$2.53 per day) rather than \$62.75.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
P-604	August 1976	Hood, Eugene L. (Continued) 410-48-3286		Total expenses of \$330, less total allowances of \$55.98 leaves net expenses of \$274.02 which when divided by 6 days results in a daily TLA rate of \$46 (\$45.67 raised to the next higher dollar.) Therefore, member is due 1 day, August 12, at \$34.50 per day and 5 days, August 13 through 17, 1976, at \$46 per day, a total of \$264.50 rather than \$258.75. JTR, par. M4303-2C(2) and Appendix K. (See additional error under LES for BAQ)
P-107	July 1976	Ketchem, William R. 497-46-4544	10.00 O/P	Member was paid 10 days TLA-I at \$37 per day for the period June 27 through July 6, 1976, based on total expenses of \$429.34 plus \$13.40 excess expenses brought forward from Voucher No. P-15, your July 1976 accounts, less total allowances of \$76.50 (BAQ for 10 days at \$5.12 per day and BAS for 10 days at \$2.53 per day). Examination of member's LES for January, June and August 1976 shows that he was promoted to E-6 effective January 1, 1976 and received entitlement to BAQ effective May 3, 1976 at the rate of \$166.20 per month (\$5.54 daily rate). Therefore, total allowances for this period of TLA should be \$80.70 (BAQ for 10 days at \$5.54 per day and BAS for 10 days at \$2.53 per day) rather than \$76.50. Total expenses of \$429.34 plus excess expenses of \$9.20 (the amount that should have carried forward from Voucher No. P-15 based on expenses of \$403.40 and allowances of \$80.70), or \$438.54, less total allowances of \$80.70, leaves net expenses

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<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
-107	July 1976	Ketchem, William R. (Continued) 497-46-4544		of \$357.84 which when divided by 10 days results in a daily TLA rate of \$36 (\$35.78 raised to the next highest dollar) rather than \$37. JTR, par. M4303-2C(2). (See additional errors (3) under TLA-I stated below.)
-274	July 1976	Ketchem, William R. 497-46-4544	10.00 O/P	Member was paid 10 days TLA-I at \$35 per day for the period July 7 through 16, 1976 based on total expenses of \$417.04, less total allowances of \$76.50 (BAQ for 10 days at \$5.12 per day and BAS for 10 days at \$2.53 per day). Examination of member's LES for January, June and August 1976 shows that he was promoted to E-6 effective January 1, 1976 and received entitlement to BAQ effective May 3, 1976 at the rate of \$166.20 per month (\$5.54 daily rate). Therefore, total allowances should be \$80.70 (BAQ for 10 days at \$5.54 per day and BAS for 10 days at \$2.53 per day) rather than \$76.50. Total expenses at \$417.04, less total allowances of \$80.70, leaves net expenses of \$336.34 which when divided by 10 days results in a daily TLA rate of \$34 (\$33.63 raised to the next highest dollar) rather than \$35. JTR, par. M4303-2C(2). (See additional errors (3) under TLA-I stated above and below.)
-334	July 1976	Ketchem, William R. 497-46-4544	10.00 O/P	Member was paid 10 days TLA-I at \$32 per day for the period July 17 through 26, 1976 based on total expenses of \$388.69, less total allowances of \$76.50 (BAQ for 10 days at \$5.12 per day and BAS for 10 days at \$2.53 per day). Examination of member's LES for January,

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<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
P-334	July 1976	Ketchem, William R. (Continued) 497-46-4544		June and August 1976, shows that he was promoted to E-effective January 1, 1976 and received entitlement to BAQ effective May 3, 1976 at the rate of \$166.20 per month (\$5.54 daily rate). Therefore, total should be \$80.70 (BAQ for 10 days at \$5.54 per day and BAS for 10 days at \$2.53 per day) rather than \$76.50. Total expenses of \$383.69 less total allowances of \$80.70, leaves net expenses of \$307.99 which when divided by 10 days results in a daily TLA rate of \$31 (\$30.79 raised to the next highest dollar) rather than \$32. JTR, par. M4303-2C(2). (See additional errors (3) under TLA-I stated above and below.)
P-393	August 1976	Ketchem, William R. 497-46-4544	2.00 O/P	Member was paid 2 days TLA-I at \$27 per day for the period July 27 through 28, 1976 based on total expense of \$67.44, less total allowances of \$15.30 (BAQ for 2 days at \$5.12 per day and BAS for 2 days at \$2.53 per day). Examination of the members LES for January, June and August 1976, shows that the member was promoted to E-6 effective January 1, 1976 and received entitlement to BAQ effective May 3, 1976 at the rate of \$166.20 per month (\$5.54 daily rate). Therefore, total allowances should be \$16.14 (BAQ for 2 days at \$5.54 per day and BAS for 2 days at \$2.53 per day) rather than \$15.30. Total expenses of \$67.44, less total allowances of \$16.14, leaves net expenses of \$51.30 which when divided by 2 days results in a daily TLA rate of \$26 (\$25.65 raised to the next

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<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
-393	August 1976	Ketchum, William R. (Continued) 497-46-4544		highest dollar) rather than \$27. JTR, par. M4303-2C(2). (See additional errors (3) under TLA-I stated above.)
-419	August 1976	Leighton, Bernard H. 155-30-2651	10.00 U/P	Member was paid 10 days TLA-I at \$32 per day for the period July 24 through August 2, 1976 based on total expenses of \$396, less total allowances of \$79.60 (BAQ for 10 days at \$7.96 per day). However, BAQ is payable on a 30 day month basis and member was not in receipt of BAQ for July 31, 1976. Therefore, total allowance should be \$71.64 (BAQ for 9 days at \$7.96 per day) rather than \$79.60. Total expenses of \$396, less total allowances of \$71.64, leaves net expenses of \$324.36 which when divided by 10 days results in a daily TLA rate of \$32.43 raised to the next highest dollar) rather than \$32. JTR, par. M4303-2C(2).
-27	July 1976	Lundy, Robert D. Jr. 534-58-7322	10.00 U/P	Member was paid 10 days TLA-I at \$35 per day for the period June 20 through 29, 1976, apparently based on total expenses of \$412.58 (\$175.78 for meals, \$16.80 for tips, and \$220 for hotel) less total allowances of \$70.10 (BAQ for 10 days at \$4.48 per day and BAS for 10 days at \$2.53 per day). However, the total expenses of \$412.58 did not include excess expenses of \$9.34 which should have been carried forward from Voucher No. P-2390, your June 1976 accounts. The total expenses of \$345.44 shown on Voucher No. P-2390, less total allowances of \$70.10 resulted in net ex- penses of \$275.34, which when reduced by the TLA pay-

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<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
27	July 1976	Lundy, Robert D. Jr. (Continued) 534-58-7322		ment of \$266, results in an excess expense of \$9.34 which should have been carried forward. Therefore, the expense of \$412.58 shown on Voucher No. P-27, plus the excess expense of \$9.34, results in total expenses of \$421.92, less total allowances of \$70.10, leaves net expense of \$351.82 which when divided by 10 days results in a daily TLA rate of \$36 (\$35.18 raised to the next highest dollar) rather than \$35. JTR, par. M4303-2C(2) and Appendix K.
-115	July 1976	McSwain, Horace L. III 259-72-7365	28.50 U/P	Member was paid TLA-I for 1 day, June 19, 1976 (dependent Wife only), at \$19.50 per day and for 9 days, June 20 through 28, 1976 (member and dependent wife) at \$39 per day based on total expenses of \$490.26 less total allowances of \$105.90 (\$88.20 for 10 days BAQ and \$17.70 for 10 days BAS). However, total expenses of \$490.26 did not include laundry expenses of \$13.81, as shown on TLA Tabulation of Expenses sheet, attached to the voucher. In addition, total allowances should be \$89.90 (BAQ for 10 days at \$7.22 per day and BAS for 10 days at \$1.77 per day) rather than \$105.90. Therefore, total expenses of \$504.07, less total allowances of \$89.90, leaves net expenses of \$414.17 which when divided by 10 days results in a daily TLA rate of \$42 (\$41.41 raised to the next highest dollar). Member due 1 day, June 19, at \$21 (50 per cent of \$42) and 9 days, June 20 through 28, at \$42 per day, or a total of \$399 rather than \$370.50. JTR, par. M4303-2C(2) and Appendix K. (See additional error under TLA-I stated below.)

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<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
-608 1	August 1976	McSwain, Horace L. III 259-72-7365	20.00 U/P	Member was paid 10 days TLA-I at \$47 per day for the period July 19 through 28, 1976, based on total expenses of \$556.38 (\$368.90 for hotel, \$165.78 for meals and \$21.70 for tips), less total allowances of \$89.90. However, the total expenses of \$556.38 did not include the excess expenses of \$22.58, as shown on prior TLA payment Voucher No. P-320, your July 1976 accounts, to be carried forward to the next TLA entitlement period. Therefore, total expenses of \$578.96, less total allowances of \$89.90, leaves net expenses of \$489.06 which when divided by 10 days results in a daily TLA rate of \$49 (\$48.90 raised to the next highest dollar) rather than \$47. JTR, par. M4303-2C(2) and Appendix K. (See additional error under TLA-I stated above.)
-40	July 1976	Stephan, Peter D. 224-62-8909	18.50 U/P	Member was paid TLA-I for 1 day, June 20, 1976, at \$18.50 per day (50 per cent of \$37) and for 9 days, June 21 through 29, 1976, at \$37 per day, based on total expenses of \$445.49 (\$296.03 for hotel, \$122.89 for meals, \$14.07 for tips and \$12.50 for laundry), less total allowances of \$76.20 (BAQ for 10 days at \$5.85 per day and BAS for 10 days at \$1.77 per day). Since the TLA-I payment, made on Voucher No. P-2385 your June 1976 accounts, covering the period June 10 (day of arrival) through June 19, 1976, shows that proper deduction of per diem was made for day of arrival of member in per diem status on June 10, member

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
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TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)

-40 July 1976 Stephan, Peter D. (Continued)
224-62-8909

would be due the entire daily TLA rate for the period June 20 through 29. In addition, total expenses of \$445.49 did not include the excess expenses of \$14.38 from prior TLA payment Voucher No. P-2385. Also, total allowances should be in the amount of \$89.90 (BAQ for 10 days at \$7.22 per day and BAS for 10 days at \$1.77 per day) rather than \$76.20. Therefore, total expenses of \$459.87, less total allowances of \$89.90, leaves net expenses of \$369.97 which when divided by 10 days results in a daily TLA rate of \$37 (\$36.09 raised to the next highest dollar), or a total of \$370 rather than \$351.50. JTR, par. M4303-2C(2) and Appendix K. (See additional errors under TLA-I stated below and under LES for BAQ.)

-293 July 1976 Stephan, Peter D.
224-62-8909 10.00 /P

Member was paid 10 days TLA-I at \$40 per day for the period July 11 through 20, 1976, based on total expenses of \$484.25 (\$332.90 for hotel, \$135.89 for meals and \$15.46 for tips), less total allowances of \$89.90. However, total expenses of \$484.25 did not include laundry and dry cleaning expenses of \$9.25, as shown on the TLA Tabulation of Expenses sheet attached to the voucher. Therefore, total expenses of \$493.50, less total allowances of \$89.90 leaves net expenses of \$403.60 which when divided by 10 days results in a daily TLA rate of \$41 (\$40.36 raised to the next highest dollar) rather than \$40. JTR, par. M4303-2C(2). (See additional errors under TLA-I stated above and under LES for BAQ.)

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS</u>				
-541	August 1976	Aiello, Richard (NMI) 262-56-2378	\$27.00 O/P <u>3/</u>	Remarks section of Form MAR-GEN 11101/12 (Back), attached to the voucher, shows total expenses of \$225.51 for the period July 8 through 10, 1976. Expenses of \$387 are shown also for the previous period of TLA, July 2 through 7, 1976, claimed on Voucher No. P-132, your July 1976 accounts, for a total expense of \$612.58. Correct combined expenses for the entire period, July 2 through 10, should be \$590.58 rather than \$612.58 (based on hotel cost for 9 days at \$22 per day rather than 10 days, as claimed). Therefore, the total expenses of \$590.58, less total allowances of \$43.17 (BAS for 9 days at \$2.53 per day and BAQ for 3 days at \$6.80 per day), leaves net expenses of \$547.41 which when divided by 9 days results in a daily TLA rate of \$61 (\$60.82 raised to the next highest dollar) or a total of \$549 rather than \$576 (\$372 on Voucher No. P-132 and \$204 on Voucher No. P-541). JTR, par. M4303-2C(2).
-483	August 1976	Anna, John W. 203-40-3634	28.00 O/P <u>3/</u>	Form MAR-GEN 11101/12 attached to the voucher, covering the period July 8 through 10, 1976, shows total expenses of \$172.77 less total allowances of \$26.97 (BAQ for 3 days at \$7.22 per day and BAS for 3 days at \$1.77 per day). Also shown on the form are expenses of \$274.73 less allowances of \$14.30 (BAS for 4 days at \$1.77 per day and BAQ for 1 day at \$7.22), covering the previous period of TLA, July 4 through 7, 1976, claimed on Voucher No. P-130, your July 1976 accounts.

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<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
P-483	August 1976	Anna, John W. (Continued) 203-40-3634		The total combined expenses are \$447.50 and the total combined allowances are \$41.27 (BAS for 7 days at \$1.77 per day and BAQ for 4 days (July 7 through 10) at \$7.22 per day). Member's LES for July 1976 shows that he received entitlement to BAQ at \$7.22 per day effective from July 4, 1976. Therefore, total allowances for the period July 4 through 10, 1976 should be \$62.93 (BAQ for 7 days at \$7.22 per day and BAS for 7 days at \$1.77 per day) rather than \$41.27. The total expenses of \$447.50, less total allowances of \$62.93, leaves net expenses of \$384.57 which when divided by 7 days results in a daily TLA rate of \$55 (\$54.94 raised to the next highest dollar) or a total of \$385 rather than \$413 (\$264 on Voucher No. P-130 and \$149 on Voucher No. P-483). JTR, par. M4303-2C(2).
P-520	August 1976	Barr, Michael A. 296-52-9866	3.50 O/P	Member was paid 7 days TLA-D at \$46 per day for the period August 10 through 16, 1976 in the amount of \$322 based on total expenses of \$398.50 less total allowances of \$80.57 (BAQ for 7 days at \$4.48 per day; BAS for 7 days at \$2.53 per day; and HA for 7 days at \$4.50 per day). However, housing allowance should not have been included as an income item for TLA Computation purposes in accordance with JTR, pars. M4303-2C(2) and M4303-2b(2). Deduction of HA may be made after the TLA payment has been computed. Therefore, computation of TLA should be based on total expenses of \$398.50, less total allowances of \$49.07

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<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-520	August 1976	Barr, Michael A. (Continued) 296-52-9866		(BAQ for 7 days at \$4.48 per day and BAS for 7 days at \$2.53 per day) which leaves net expenses of \$349.43, which when divided by 7 days results in a daily TLA rate of \$50 (\$49.92 raised to the next highest dollar), or \$350, less deduction of \$31.50 for housing allowance for 7 days at \$4.50 per day. Member due \$318.50 rather than \$322.
-454	August 1976	Borowski, Eugene C. 335-14-7628	12.15 O/P	Member was paid TLA-D for the period July 28 through 30, 1976 (accommodations with kitchen facilities) 3 days, in the amount of \$6.15; and for the period July 31 through August 6, 1976, 7 days at \$42 per day (accommodations without kitchen facilities) in the amount of \$294, or a total of \$300.15 for the period July 28 through August 6, 1976. Voucher No. T-3285, September 1976 accounts of DSSN 6723, shows that the member departed from Andersen AFB, Guam at 1620 on August 6, 1976 by privately owned conveyance and arrived at Agana IAP, Guam at 2125 August 6 in connection with PCS to March AFB, Calif. Since the member was in a travel and per diem status on August 6 TLA is not authorized for that day. Also, since accommodations for July 28 through 30, 1976 included kitchen facilities BAS should not have been included as an allowance item in TLA computation for that period. Computation of TLA for the period July 28 through 30 should be 3 days at \$4 per day based on total expense of \$21, less total allowance of \$9.54

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-454	August 1976	Borowski, Eugene C. (Continued) 335-14-7628		(BAQ for 1 day, July 30) which leaves net expenses of \$11.46 which when divided by 3 days results in a daily TLA rate of \$4 (\$3.82 raised to the next highest dollar), or \$12; and for the period July 31 through August 5 should be 6 days at \$46 per day base on total expenses of \$326.95, less total allowances of \$56.55 (BAQ for 5 days at \$9.54 per day and BAS for 5 days at \$1.77 per day) which leaves net expenses of \$270.40 which when divided by 6 days results in a daily TLA rate of \$46 (\$45.06 raised to the next highest dollar) or \$276, for a total amount of \$288 rather than \$300.15. JTR, pars. M4303-1, item 2, and M4303-2e.
-612	August 1976	Bowling, Jess Jr. 284-36-4739	27.00 O/P a/	Member was paid 9 days TLA-D at \$35 per day for the period August 19 through 27, 1976, based on total expenses of \$353.89 less total allowances of \$44.93 (BAQ for 4 days at \$5.54 per day and BAS for 9 days at \$2.53 per day). Member's LES for September 1976 shows that he received entitlement to EAQ at \$5.54 per day effective August 19, 1976. Therefore, total expenses of \$353.89, less total allowances of \$72.63 (BAQ for 9 days at \$5.54 per day and BAS for 9 days at \$2.53 per day), leaves net expenses of \$281.26 which when divided by 9 days results in a daily TLA rate of \$32 (\$31.25 raised to the next highest dollar) rather than \$35. JTR, par. M4303-2C(2).

<u>Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-533	August 1976	Brand, Robert E. 423-36-2005	50.00 O/P a/	Member was paid TLA-D for 2 days, August 5 through 6, 1976, in the amount of \$221.50, on Voucher No. P-533, and for 6 days, July 30 through August 4, 1976, in the amount of \$514.50, paid on Voucher No. P-446, your August 1976 accounts, for a combined total of \$736. However, since the daily TLA rate paid exceeds the maximum TLA rate of \$85.75 per day (175 per cent of \$49), payment should be limited to \$85.75 per day for 8 days July 30 through August 6, or a total of \$686 rather than \$736. JTR, par. M4303-2C(2) and 3a.
-579	August 1976	Broyles, Benny L. 273-28-8491	14.00 O/P	Form MAR-GEN 11101/12 (Back), attached to the voucher, covering the period August 4 through 5, 1976 (2 days) shows expenses of \$120.10, less allowances of \$17.78 (BAQ for 2 days at \$6.36 per day and BAS for 2 days at \$2.53 per day). Also shown on the form, covering the previous period of TLA, July 30 through August 3, 1976 (5 days), claimed on Voucher No. P-408, your August 1976 accounts, are expenses of \$292.12 less allowances of \$25.37 (BAQ for 2 days, August 2 and 3, at \$6.36 per day and BAS for 5 days, July 30 through August 3, at \$2.53 per day). The combined expenses were \$412.22 and the combined allowances were \$43.15 for the entire period July 30 through August 5, 1976. Member's LES for August 1976 shows that he received entitlement to BAQ at \$6.36 per day effective from July 30, 1976. Therefore, total allowances for the period July 30 through August 5 should be \$55.87 (BAQ for 6 days at \$6.36 per day and BAS for 7 days at \$2.53 per day) rather than \$43.15. The total expenses of \$412.22, less total allowance of \$55.87, leaves net

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-579	August 1976	Broyles, Benny L. (Continued) 273-28-8491		expenses of \$356.35 which when divided by 7 days results in a daily TLA rate of \$51 (\$50.91 raised to next highest dollar) rather than \$53. JTR, par. M4303-2C(2).
-537	August 1976	Cahill, Thomas H. Jr. 570-48-7283	14.00 O/P	Form WAR-GEN 11101/12 (Back), attached to the voucher, covering the period August 5 through 6, 1976 (2 days), shows expenses of \$232.95 less allowances of \$16.14 (BAQ for 2 days at \$5.54 per day and BAS for 2 days at \$2.53 per day). Also shown on the form, covering the previous period of TLA, July 31 through August 4, 1976 (5 days) claimed on Voucher No. P-431, your August 1976 accounts, are expenses of \$468.34, less allowances of \$23.73 (BAQ for 2 days, August 3 and 4, at \$5.54 per day and BAS for 5 days, July 31 through August 4, at \$2.53 per day). The combined expenses were \$701.29 and the combined allowances were \$39.87 for the entire period July 31 through August 6, 1976. Member's LES for August 1976 shows entitlement to BAQ, at \$5.54 per day, effective July 31, 1976. Therefore, total allowances for the period July 31 through August 6 should be \$50.95 (BAQ for 6 days at \$5.54 per day and BAS for 7 days at \$2.53 per day) rather than \$3987. The total expenses of \$701.29, less total allowances of \$50.95, leaves net expenses of \$650.34 which when divided by 7 days results in a daily TLA rate of \$93 (\$92.90 raised to the next highest dollar) rather than \$95. JTR, par. M4303-2C(2).

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
455	August 1976	Cowan, Kevin M. 259-78-3895	10.00 O/P	Member was paid 10 days TLA-D at \$6 per day for the period July 27 through August 5, 1976, based on total expenses of \$728.85 less total allowances of \$73.71 (BAQ for 8 days, July 28 through August 5, at \$7.22 per day and BAS for 9 days July 27 through August 5, at \$1.77 per day). Member's LES for August 1976 shows that he received entitlement to BAQ at \$7.22 per day effective from July 27, 1976. Therefore, total expenses of \$728.85, less total allowances of \$80.91 (BAQ for 9 days at \$7.22 per day and BAS for 9 days at \$1.77 per day), leaves net expenses of \$647.94 which when divided by 10 days results in a daily TLA rate of \$65 (\$64.79 raised to the next highest dollar) rather than \$66. JTR. par. M4303-2C(2).
613	August 1976	Davis, Arvie J. Jr. 241-50-5740	15.00 O/P	Member was paid 5 days TLA-D at \$51 per day for the period August 23 through 27, 1976, based on total expenses of \$277.70 less total allowances of \$23.73 (BAQ for 2 days, August 26 and 27, at \$5.54 per day and BAS for 5 days at \$2.53 per day). Member's LES for September 1976 shows that he received entitlement to BAQ at \$5.54 per day effective August 23, 1976. Therefore, total expenses of \$277.70, less total allowances of \$40.35 (BAC for 5 days at \$5.54 per day and BAS for 5 days at \$2.53 per day) leaves net expenses of \$237.35 which when divided by 5 days results in a daily TLA rate of \$48 (\$47.47 raised to the next highest dollar) rather than \$51. JTR. par. M4303-2C(2).

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-499	August 1976	Dill, Charles D. 125-40-7234	24.00 O/P	Form MAR-GEN 11101/12 (Back) attached to the voucher, covering the period August 2 through 3, 1976 (2 days) shows expenses of \$103.07 less allowances of \$17.98 (BAQ for 2 days at \$7.22 per day and BAS for 2 days at \$1.77 per day). Also shown on the form, covering the previous period of TLA, July 27 through August 1, 1976 (6 days) claimed on Voucher No. P-377, your August 1976 accounts, are expenses of \$318.92, less allowances of \$23.29 (BAQ for 2 days, July 30 and August 1, at \$7.22 per day and BAS for 5 days, July 27 through 30 and August 1. at \$1.77 per day). The combined expenses were \$421.99 and the combined allowances were \$41.27 for the entire period July 27 through August 3, 1976. Member's LES for August 1976 shows entitlement to BAQ, at \$7.22 per day, was effective from July 27, 1976. Therefore, total allowances for the period July 27 through August 3 should be \$62.93 (BAQ for 7 days at \$7.22 per day and BAS for 7 days at \$1.77 per day) rather than \$41.27. The total expenses of \$421.99, less total allowances of \$62.93, leaves net expenses of \$359.06 which when divided by 8 days results in a daily TLA rate of \$45 (\$44.89 raised to the next highest dollar) rather than \$48. JTR, par. M4303-2C(2).
-471	August 1976	Fanning, Willie Jr. 260-72-9847	14.00 O/P	Form MAR-GEN 11101/12 (Back) attached to the voucher, covering the period August 4 through 5, 1976 (2 days) shows expenses of \$183.43 less allowances of \$15.30 (BAQ for 2 days at \$5.12 per day and BAS for 2 days

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
471	August 1976	Fanning, Willie Jr. (Continued) 260-72-9847		at \$2.53 per day). Also shown on the form, covering the previous period of TLA, July 30 through August 3, 1976 (5 days) claimed on Voucher No. P-414, your August 1976 accounts, are expenses of \$359.20, less allowances of \$22.89 (BAQ for 2 days, August 2 and 3, at \$5.12 per day and BAS for 5 days, July 30 through August 3, at \$2.53 per day). The combined expenses were \$542.63 and the combined allowances were \$38.19 for the entire period July 30 through August 5. Member's LES for August 1976 shows entitlement to BAQ, at \$5.12 per day, was effective July 30, 1976. Therefore, total allowances for the period July 30 through August 5 should be \$48.43 (BAQ for 6 days at \$5.12 per day and BAS for 7 days at \$2.53 per day) rather than \$38.19. The total expenses of \$542.63, less total allowances of \$48.43, leaves net expenses of \$494.20 which when divided by 7 days results in a daily TLA rate of \$71 (\$70.60 raised to the next highest dollar) rather than \$73. JTR, par. M4303-2C(2).
434	August 1976	Gammon, Richard (NMI) 267-96-0568	18.00 O/P	Form MAR-GEN 11101/12 (Back) attached to the voucher, covering the period August 2 through 3, 1976 (2 days) shows expenses of \$131.53 less allowances of \$17.98 (BAQ for 2 days at \$7.22 per day and BAS for 2 days at \$1.77 per day). Also shown on the form, covering the previous period of TLA, July 26 through August 1, 1976 (7 days) claimed on Voucher No. P-381, your

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-434	August 1976	Ganmon, Richard (NMI) (Continued) 267-96-0568		August 1976 accounts, are expenses of \$429.68, less allowances of \$32.28 (BAQ for 3 days, July 29, 30, and August 1, at \$7.22 per day and BAS for 6 days, July 26 through 30 and August 1, at \$1.77 per day). The combined expenses were \$561.21 and the combined allowances were \$50.26 for the entire period July 26 through August 3, 1976. Member's LES for August 1976 shows entitlement to BAQ, at \$7.22 per day, was effective July 26, 1976. Therefore, total allowances for the period July 26 through August 3, 1976 should be \$71.92 (BAQ for 8 days at \$7.22 per day and BAS for 8 days at \$1.77 per day) rather than \$50.26. The total expenses of \$561.21, less total allowances of \$71.92 leaves net expenses of \$489.29 which when divided by 9 days results in a daily TLA rate of \$55 (\$54.37 raised to the next highest dollar) rather than \$57. JTR, par. M4303-2C(2).
-587	August 1976	Hall, Wallace G. 572-36-8434	35.00 O/P <u>a/</u>	Member was paid 7 days TLA-D at \$35 per day for the period August 17 through 23, 1976, based on total expenses of \$261.99 (\$154 for hotel, \$97.68 for meals and \$10.31 for tips), less total allowances of \$17.71 (BAS for 7 days at \$2.53 per day). Member's LES-ETS, dated September 20, 1976, shows that he received entitlement to BAQ at \$6.80 per day effective August 18, 1976. Therefore, total expenses of \$261.99, less total allowances of \$58.51 (BAQ for 6 days, August 18 through 23, at \$6.80 per day and BAS for 7 days at \$2.53 per

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
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TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)

587	August 1976	Hall, Wallace G. (Continued) 572-36-8434		day) leaves net expenses of \$203.48 which when divided by 7 days results in a daily TLA rate of \$30 (\$29.07 raised to the next highest dollar) rather than \$35. JTR, par. M4303-2C(2).
536	August 1976	Henney, Richard K. 211-36-3460	14.00 O/P	Form MAR-GEN 11101/12 (Back) attached to the voucher, covering the period August 4 through 5, 1976 (2 days) shows expenses of \$119.56 less allowances of \$16.11 (BAQ for 2 days at \$5.54 per day and EAS for 2 days at \$2.53 per day). Also shown on the form, covering the previous period of TLA, July 30 through August 3, 1976 (5 days) claimed on Voucher No. P-421, your August 1976 accounts, are expenses of \$302, less allowances of \$23.73 (BAQ for 2 days, August 2 and 3, at \$5.54 per day and EAS for 5 days, July 30 through August 3, at \$2.53 per day). The combined expenses were \$421.56 and the combined allowances were \$39.87 for the entire period July 30 through August 5, 1976. Member's LES for August 1976 shows entitlement to BAQ, at \$5.54 per day, was effective July 30, 1976. Therefore, total allowances for the period July 30 through August 5, 1976 should be \$50.95 (BAQ for 6 days at \$5.54 per day and EAS for 7 days at \$2.53 per day) rather than \$39.87. The total expenses of \$421.56, less total allowances of \$50.95, leaves net expenses of \$370.61 which when divided by 7 days results in a daily TLA rate of \$53 (\$52.94 raised to the next highest dollar) rather than \$55. JTR, par. M4303-2C(2).

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-540	August 1976	Hicks, Wilber L. 457-64-2798	30.00 O/P $\frac{\$}{\text{day}}$	Member was paid 6 days TLA-D at \$41 per day for the period August 11 through 16, 1976, based on total expenses of \$264.09, less total allowances of \$21.24 (BAQ for 1 day, August 16, at \$5.96 and BAS for 6 days, August 11 through 16, at \$2.53 per day) Member's LES for October 1976 shows he received retroactive entitlement to BAQ, at \$5.96 per day effective August 11, 1976, based on your DD Form 139 dated August 25, 1976 directed to the Accounting and Finance Officer, Travis AFB, California. Therefore, total expenses of \$264.09, less total allowances of \$50.94 (BAQ for 6 days at \$5.96 per day and BAS for 6 days at \$2.53 per day) leaves net expenses of \$213.15 which when divided by 6 days results in a daily TLA rate of \$36 (\$35.53 raised to the next highest dollar) rather than \$41. JTR, par. M4303-2C(2).
-473	August 1976	Mitchell, Louis E. 421-72-3063	21.00 O/P	Member was paid 7 days TLA-D at \$31 per day for the period July 21 through 27, 1976, based on total expenses of \$244.36 (\$154 for hotel, \$87.16 for meals and \$3.20 for tips) less total allowances of \$27.95 (BAQ for 2 days at \$5.12 per day and BAS for 7 days at \$2.53 per day). However, TLA - Tabulation of Expenses, Form MAR-GEN 11101/12A, attached to the voucher, shows that total costs for meals and tips of \$90.36 included dinner meal and tip costs of \$25.65 for July 20, 1976. AF Form 1357, also attached to the voucher shows that Government quarters were not available to

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				

473 August 1976 Mitchell, Louis E. (Continued)
421-72-3063

the member and his dependents for the period July 21 through 27, 1976; that Government quarters were vacated on July 21, 1976; and that he and his dependents departed from the overseas station on July 28, 1976. Therefore, expenses of \$25.65 for dinner meal (\$23.65) and tip (\$2) costs for July 20 is not authorized to be included in the TLA computation for the period July 21 through 27 and expenses for meals and tips should be limited to \$64.71 rather than \$90.36. Total expenses of \$218.71 (\$154 for hotel, \$63.51 for meals, and \$1.20 for tips), less total allowances of \$27.95, leaves net expenses of \$190.76 which when divided by 7 days results in a daily TLA rate of \$28 (\$27.25 raised to the next highest dollar) rather than \$31. JTR, par. M4303-1, item 3, and 2C(2).

-511 August 1976 O'Neil, Richard A.
025-38-0186 2.10 U/P

Form MAR-GEN 11101/12 (Back) attached to the voucher, covering the period August 5 through 6, 1976 (2 days) shows expenses of \$117.62, less allowances of \$27.38 (BAQ for 2 days at \$7.22 per day, BAS for 2 days at \$1.77 per day and HA for 2 days at \$4.70 per day). Also shown on the form, covering the previous period of TLA, July 31 through August 4, 1976 (5 days) claimed on Voucher No. P-442, your August 1976 accounts are expenses of \$225.05, less allowances of \$59.46 (BAQ for 4 days at \$7.22 per day, BAS for 4 days at \$1.77 per day and HA for 5 days at \$4.70 per day). However, HA should not have been included as an income

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-511	August 1976	C'Neil, Richard A. (Continued) 025-38-0186		item for TLA computation purposes in accordance with JTR, pars. M4303-2C(2) and M4303-2b(2). Deduction of HA may be made after the TLA payment has been computed. Therefore, for the entire period July 31 through August 6, total expenses should be \$342.67 (\$117.62 and \$225.05) and total allowances should be \$53.94 (BAQ for 6 days at \$7.22 per day and BAS for 6 days at \$1.77 per day) rather than \$86.84. The total expense of \$342.67, less total allowances of \$53.94, leaves net expenses of \$288.73, which when divided by 7 days results in a daily TLA rate of \$42 (\$41.25 raised to the next highest dollar), or \$294, less deduction of \$32.90 for housing allowance for 7 days at \$4.70 per day. Member due \$261.10 rather than \$259.
-411	August 1976	Overcash, Bradley L. 219-54-1192	18.00 O/P	Member was paid 6 days TLA-D at \$41 per day for the period August 1 through 6, 1976 based on total expenses of \$271.60, less total allowances of \$30.54 (BAQ for 3 days, August 4 through 6, at \$5.12 per day and BAS for 6 days, August 1 through 6, at \$2.53 per day). Member's LES for August 1976 shows that he received entitlement to BAQ at \$5.12 per day effective August 1, 1976. Therefore, total expenses of \$271.60, less total allowances of \$45.90 (BAQ for 6 days at \$5.12 per day and BAS for 6 days at \$2.53 per day) leaves net expenses of \$225.70 which when divided by 6 days results in a daily TLA rate of \$38 (\$37.62 raised to the next highest dollar) rather than \$41. JTR, par. M4303-2C(2).

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-369	August 1976	Patterson, Vincent I. 293-38-2937	7.00 U/P	Member was paid 7 days TLA-D at \$75 per day for the period July 26 through August 1, 1976, based on total expenses of \$579.09, less total allowances of \$57.82 (BAQ for 7 days at \$6.49 per day and EAS for 7 days at \$1.77 per day). However, total allowances should be \$49.56 (BAQ for 6 days, July 26-30 and August 1, at \$6.49 per day and EAS for 6 days, July 26 through 30 and August 1) rather than \$57.82. Member's LES for July and August 1976 shows he did not receive entitlement to these allowances for July 31, 1976 since they only accrue on a 30 day basis for an officer. Total expenses of \$579.09, less total allowances of \$49.56, leaves net expenses of \$529.53 which when divided by 7 days results in a daily TLA rate of \$76 (\$75.65 raised to the next highest dollar) rather than \$75. JTR, par. M4303-2C(2).
-407	August 1976	Person, Arnold L. 114-24-2935	36.00 O/P <u>a/</u>	Member was paid 6 days TLA-D at \$89 per day for the period July 26 through 31, 1976 based on total expenses of \$549.59, less total allowances of \$17.67 (BAQ for 1 day, July 30, at \$8.82 and EAS for 5 days, July 26 through 30, at \$1.77 per day). Member's LES-ETS dated August 20, 1976 shows that he received entitlement to BAQ at \$8.82 per day effective July 26, 1976. Therefore, total expenses of \$549.59 less total allowances of \$52.95 (BAQ for 5 days, July 26 through 30, at \$8.82 per day and EAS for 5 days, July 26 through 30, at \$1.77 per day), leaves net expenses of \$496.64, which when divided by 6 days results in a daily TLA rate of \$83 (\$82.77 raised to the next highest dollar) rather than \$89. JTR, par. M4303-2C(2).

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
-411	August 1976	Rogers, John B. 413-84-7144	11.40 O/P	Form MAR-GEN 11101/12 (Back) attached to the voucher, for August 2, 1976 (1 day) shows expenses of \$40.40, less allowances of \$9.35 (BAQ for 1 day at \$3.42; BAS for 1 day at \$2.53 and HA for 1 day at \$3.40). Also shown on the form, covering the previous period of TLA, July 28 through August 1, 1976 (5 days), claimed on Voucher No. P-383, your August 1976 accounts, are expenses of \$147.15, less allowances of \$43.33 (BAQ for 4 days at \$3.42 per day; BAS for 5 days at \$2.53 per day and HA for 5 days at \$3.40 per day). However, HA should not have been included as an allowance item for TLA computation purposes in accordance with JTR, par. M4303-2C(2) and M4303-2b(2). Deduction of HA may be made after the TLA payment has been computed. Therefore, for the entire period July 28 through August 2, total expenses should be \$187.55 (\$40.40 and \$147.15) and total allowances should be \$32.28 (BAQ for 5 days at \$3.42 per day and BAS for 6 days at \$2.53 per day) rather than \$52.68. The total expenses of \$187.55, less total allowances of \$32.28 leaves net expenses of \$155.27 which when divided by 6 days results in a daily TLA rate of \$26 (\$25.88 raised to the next highest dollar). However, the daily TLA rate is limited to the maximum per diem rate of \$24.50 (50 per cent of \$49) per day for 6 days, or \$147, less deduction of \$20.40 for HA for 6 days at \$3.40 per day. Member due \$126.60 rather than \$138.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
112	August 1976	Rogers, Karol A. 387-58-1286	11.40 O/P	Form MAR-GEN 11101/12 (Back) attached to the voucher, for August 2, 1976 (1 day) shows expenses of \$40.39, less allowances of \$9.35 (BAQ for 1 day at \$3.42 per day; BAS for 1 day at \$2.53 and HA for 1 day at \$3.40). Also shown on the form covering the previous period of TLA, July 28 through August 1, 1976 (5 days) claimed on Voucher No. P-384, your August 1976 accounts, are expenses of \$147.12, less allowances of \$43.33 (BAQ for 4 days at \$3.42 per day; BAS for 5 days at \$2.53 per day and HA for 5 days at \$3.40 per day). However, HA should not have been included as an allowance item for TLA computation purposes in accordance with JTR, pars. M4303-2C(2) and M4303-2b(2). Deduction of HA may be made after the TLA payment has been computed. Therefore, for the entire period July 28 through August 2, 1976, total expenses should be \$187.51 (\$40.39 and \$147.12) and total allowances should be \$32.28 (BAQ for 5 days at \$3.42 per day and BAS for 6 days at \$2.53 per day) rather than \$52.68. The total expenses of \$187.51, less total allowances of \$32.28 leaves net expenses of \$155.23 which when divided by 6 days results in a daily TLA rate of \$26 (\$25.87 raised to the next highest dollar). However, the daily TLA rate is limited to the maximum per diem rate of \$24.50 (50 per cent of \$49) per day for 6 days or \$147, less deduction of \$20.40 for HA for 6 days at \$3.40 per day. Member due \$126.60 rather than \$138.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
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TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)

P-555	August 1976	Roth, Paul E. 533-44-6908	16.00 O/P
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Member was paid 8 days TLA-D at \$58 per day for the period August 14 through 21, 1976 based on total expenses of \$477.55 (\$215.60 for hotel; \$250.95 for meals; \$7 for tips and \$4 for transportation costs) less total allowances of \$31.32 (BAQ for 2 days at \$5.54 per day and BAS for 8 days at \$2.53 per day). However, total expenses of \$477.55, less total allowances of \$31.32, leaves net expenses of \$446.23 which when divided by 8 days results in a daily TLA rate of \$56 (\$55.78 raised to the next highest dollar) rather than \$58. JTR, par #4303-2C(2).

P-509	August 1976	Rybicki, Eugene M. 397-28-4680	14.00 O/P
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Form MAR-GEN 11101/12 (Back) attached to the voucher, covering the period August 5 through 6, 1976 (2 days) shows expenses of \$227.01, less allowances of \$17.78 (BAQ for 2 days at \$6.36 per day and BAS for 2 days at \$2.53 per day). Also shown on the form, covering the previous period of TLA, July 31 through August 4, 1976 (5 days) claimed on Voucher No. P-453, your August 1976 accounts, are expenses of \$510.39, less allowances of \$25.37 (BAQ for 2 days, August 3 and 4, at \$6.36 per day and BAS for 5 days at \$2.53 per day). The combined expenses were \$737.40 and the combined allowances were \$43.15 for the entire period July 31 through August 6, 1976. Member's LES for August 1976 shows entitlement to BAQ at \$6.36 per day was effective July 31, 1976. Therefore, total allowances for the period July 31 through August 6, 1976 should be

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
509	August 1976	Rybicki, Eugene M. (Continued) 397-28-4680		\$55.87 (BAQ for 6 days at \$6.36 per day and BAS for 7 days at \$2.53 per day). The total expenses of \$737.40, less total allowances of \$55.87 leaves net expenses of \$681.53 which when divided by 7 days results in a daily TLA rate of \$98 (\$97.36 raised to the next highest dollar) rather than \$100. JTR, par. M430,-2C(2).
-445	August 1976	Smith, John L.	40.00 U/P	Member was paid a total of 8 days TLA-D at \$48 per day, covering the period July 30 through August 6, 1976, on Voucher Nos. P-445 and P-539 based on total combined expenses of \$439.44 (\$246.94 and \$192.50), less total combined allowances of \$56.08 (\$33.13 and \$22.95). However, the total amount of the expenses for the entire 8 day period, July 30 through August 6, 1976, is \$472.57 (\$316.80 for hotel; \$147.50 for meals; and \$8.27 for tips) rather than \$439.44. The total combined expenses of \$472.57, less total combined allowances of \$56.08, leaves net expenses of \$416.49 which when divided by 8 days results in a daily TLA rate of \$53 (\$52.06 raised to the next highest dollar) rather than \$48 per day. Member due a total of \$424 rather than \$384. JTR, par. M4303-2C(2).
-539	August 1976	237-66-0677		

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES)</u>			
<u>Basic Allowance for Quarters (BAQ)</u>			
July 1976 August 1976	Crane, Edward H. 559-13-5485	\$17.92 U/P	AF Form 1357 attached to Voucher No. P-392, your August 1976 accounts, shows member and dependents occupied hotel/hotel like accommodations during the period of TLA entitlement, July 29 through August 2, 1976. Therefore, member is due entitlement to BAQ at \$4.48 per day (with dependent rate) for 4 days, July 29 through August 2 (July 31 excluded for BAQ purposes) in the amount of \$17.92. Member's LES for July and August 1976 shows entitlement to BAQ, at the rate of \$3.01 per day (without dependent rate) was terminated July 26, 1976 and deduction of BAQ was made for July 27 through 30, 1976, 4 days at \$3.01 per day, in the amount of \$12.04. Member was paid 5 days TLA for the period July 29 through August 2, 1976 on Voucher No. P-392, based on total expenses of \$208.55 and total allowances of \$30.57 (BAQ for 4 days at \$4.48 per day, with dependent rate, and BAS for 5 days at \$2.53 per day). Adjustment of BAQ also should be made for the difference in rates between \$3.01 per day and \$4.48 per day from the date that member acquired dependents through July 26, 1976.
August 1976 September 1976 October 1976	Hagelberg, Arlton P. 516-44-9070	16.62 U/P	AF Form 1357 attached to Voucher No. P-543, your August 1976 accounts, shows member and dependents occupied hotel/hotel like accommodations during the period August 9 through 15, 1976. Member due entitlement to BAQ for 3 days, at \$5.54 per day, August 13 through 15, 1976. Member's LES for August, September and October 1976 show

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Basic Allowance for Quarters (BAQ) (Continued)</u>			
August 1976	Hagelberg, Arlton P. (Continued)		
September 1976	516-44-9070		he received entitlement to BAQ through August 12, 1976. Collection of BAQ was made for the period August 13 through September 30, 1976. Member was paid TLA-I for 7 days, August 9 through 15, 1976 on Voucher No. P-543 based on total expenses of \$438.08 and total allowances of \$56.49 (BAQ for 7 days at \$5.54 per day and BAS for 7 days at \$2.53 per day).
October 1976			
September 1976	Hood, Eugene L. 410-48-3286	6.80 U/P	Member due BAQ for August 17, 1976, 1 day at \$6.80. Member's LES for September shows he received entitlement to BAQ through August 16, 1976. Collection of BAQ was made for 13 days in amount of \$88.40 and for 1 day in amount of \$6.80 (by Code 7 deduction), covering the period August 17 through 30, 1976. Member was paid 6 days TLA-I for the period August 12 through 17, 1976. Voucher No. P-604, your August 1976 accounts. AF Form 1357, attached to the voucher shows that Government quarters were assigned effective August 18, 1976. (See additional error under TLA-I.)
August 1976	Lind, Carl L. 379-42-1163	5.54 O/P	BAQ of \$5.54 per day is not payable for August 6, 1976. Member's LES for August 1976 shows entitlement to BAQ through August 6, 1976; however, AF Form 1357, attached to Voucher No. P-487, your August 1976 accounts, and DD Form 137-1 "Authorization to Start or Stop BAQ Credit" (MPO No. EI47593) show that member was assigned Government quarters on August 6, 1976. DODPM, DLT 3-2-8, R 1.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Basic Allowance for Quarters (BAQ) (Continued)</u>			
August 1976	Malufau, Matamatafua 576-40-4281	5.12 O/P	BAQ of \$5.12 per day is not payable for August 5, 1976. Member's LES for August 1976 shows entitlement to BAQ through August 5, 1976; however, AF Form 1357 attached to Voucher No. P-436, your August 1976 accounts, shows that the member was assigned Government quarters on August 5, 1976 and that he was paid TLA-I for 5 days for the period July 31 through August 4, 1976. DODPM, DLT 3-2-8, Rule 1.
August 1976	Pillsbury, Fred T. 032-28-4729	8.82 U/P	Member due BAQ for July 6, 1976, 1 day at \$8.82. Member's LES for August 1976 shows he received entitlement to BAQ through July 5, 1976. Collection of BAQ was made for 25 days, July 6 through 30, 1976. Member was paid 6 days TLA-I for the period July 1 through 6, 1976 on Voucher No. P-394, your August 1976 accounts. AF Form 1357, attached to the voucher, shows member and dependents occupied hotel/hotel like accommodations during this same period and was assigned Government quarters July 7, 1976. DODPM, DLT 3-2-8, Rule 1.
August 1976 September 1976	Stephan, Peter D. 224-62-8909	21.66 O/P	BAQ of \$7.22 per day is not payable for 3 days August 6 through 8, 1976. Member's LES for August and September 1976 shows entitlement to BAQ through August 8, 1976; however, AF Form 1357, attached to Voucher No. P-478, your August 1976 accounts, shows that the member was assigned Government quarters on August 6, 1976 and that he was paid TLA-I for 6 days for the period July 31 through August 5, 1976. DODPM, DLT 3-2-8, Rule 1. (See additional errors (2) under TLA-I.)

Month of LESPayeeAmountExplanation of ErrorLEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)Family Separation Allowance (FSA) - Type II

July 1976	Seymour, Oral D. 488-38-3682	690.00 O/P ^{a/}	FSA-II at \$30 per month for the period June 22, 1974 through May 21, 1976, or \$690, is not authorized. Member's Master Military Pay Accounts (MMPA) for January through June 30, 1974 and for July 1 through December 31, 1976 shows member received entitlement to FSA-II at \$30 per month beginning April 18, 1974 and termination on May 21, 1976. Voucher No. T-215, your July 1974 accounts, shows that the member's dependents arrived at his overseas duty station on June 22, 1974, pursuant to Special Order No. T-1050 dated May 7, 1974. In accordance with the provisions of DODPM, paragraphs 3030 30304a(1) and 30313, and since the member's dependents were apparently with him up to the time of his departure from the overseas duty station on May 15, 1976, as evidenced by payments of TLA-D, at rate for member with dependents, made on Voucher Nos. P-2057 and P-576, your May and August 1976 accounts, entitlement to FSA-II may not accrue for June 22, 1974 through May 21, 1976 DODPM, DLT 3-3-6, Rule 1.
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Foreign Duty Pay (FDP)

July 1976 August 1976	Eardley, George T. 217-28-5253	18.00 O/P	Not payable for the period August 4 through 31, 1976, 27 days at the rate of \$20 per month, since AF Form 1357 attached to Voucher No. P-382, your August 1976 accounts, shows that the member and his dependents departed from the overseas duty station on August 3, 1976 DODPM, DLT 1-6-1, Rule 2.
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